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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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GRAND MANOR HEALTH RELATED
FACILITY, INC.

Plaintiff,

-against-

JOHN KOSKINEN, in his official capacity as
Commissioner of the Internal Revenue Service;
INTERNAL REVENUE SERVICE; JULIAN
CASTRO, in his official capacity as Secretary of the
United States Department of Housing and Urban
Development; THE UNITED STATES
DEPARTMENT OF HOUSING AND URBAN
DEVELOPMENT; BERKADIA COMMERCIAL
MORTGAGE, LLC; HAMILTON EQUITIES
COMPANY; HAMILTON EQUITIES, INC.;
ROBERT NOVA; and SUZAN CHAIT-GRANDT,

Defendants.
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**WAIVER OF SERVICE OF
SUMMONS**

Docket No. 14-cv-10130 (KBF) (JCF)

TO: Roy W. Breitenbach, Esq.
Jason Hsi, Esq.
Garfunkel Wild, P.C.
Attorneys for Plaintiff
111 Great Neck Road
Great Neck, New York 11021

I acknowledge receipt of your request that the service of the Summons and Complaint on the Defendants: Hamilton Equities Company; Hamilton Equities, Inc.; Robert Nova ;and, Suzan

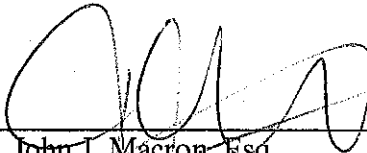
Chait-Grandt (the "Hamilton Equities Defendants") in the action of *Grand Manor Health Related Facility, Inc. v. John Koskinen, in his Official Capacity as Commissioner of the Internal Revenue Service; Internal Revenue Service; Julian Castro, in his Official Capacity as Secretary of the United States Department of Housing and Urban Development; The United States Department of Housing and Urban Development; Berkadia Commercial Mortgage, LLC; Hamilton Equities Company; Hamilton Equities, Inc.; Robert Nova; and Suzan Chait-Grandt*, docket number 14-cv-10130 (KBF) (JCF) in the United States District Court for the Southern District of New York be waived. The Hamilton Equities Defendants have received the summons and complaint in this action, the Court Electronic Case Filing Rules and Instructions, Judge Forrest's Individual Rules of Practice, as well as notice of conferences scheduled Judge Forrest, i.e., a conference on January 16, 2015 by letter endorsement of January 9, 2015; and an initial pretrial conference on February 20, 2015 scheduled by Order of January 7, 2015.

On behalf of the Hamilton Equities Defendants, I agree to save the cost of service of a summons and an additional copy of the complaint in this lawsuit by not requiring that any of the Hamilton Equities Defendants be served with judicial process in the manner provided by Rule 4.

The Hamilton Equities Defendants will retain all defenses or objections to the lawsuit or to jurisdiction or venue of the Court except objections based on a defect in the summons or in the service of the summons.

The Hamilton Equities Defendants understand that judgment be may be entered against them if an answer or motion under Rule 12 is not served within sixty (60) days after January 13, 2015.

Dated: January 15, 2015



John J. Macron, Esq.

*Attorney for Hamilton Equities Company,
Hamilton Equities, Inc., Robert Nova, and
Suzan Chait-Grandt*

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